

# LOUISIANA SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

## Minutes of January 10, 2019 Meeting

- I. **Call to Order/Roll Call** - The meeting of the Louisiana Sales and Use Tax Commission for Remote Sellers (Commission) was called to order at 1:37 PM by Secretary Robinson, of the Louisiana Department of Revenue. A quorum was established with seven of the eight members being in attendance. Vanessa LaFleur was absent. Members present were:
  1. Kimberly Robinson (LDR)
  2. Tiffani Delapasse (ULSTB)
  3. Kelli Jumper (LDR)
  4. Darlene Allen (LDR)
  5. Donna Andries (ULSTB)
  6. Amber Hymel (ULSTB)
  7. Jeanine Theriot (ULSTB)
  
- II. **Approval of Meeting Minutes from December 18, 2018**
  - A motion was made to approve the meeting minutes from the meeting of December 18, 2018 by Ms. Allen and seconded by Ms. Andries. They were unanimously approved without corrections.
  
- III. **Demo of the DELTA System by LA Department of Revenue (LDR)**
  - Redmond Saunier, Asst. Director of Business Services at LDR, and Michelle Chester-West of FAST Enterprises gave a demo of the DELTA System that LDR currently uses to process tax returns. They also gave a brief overview of the LaTAP, Louisiana Taxpayer Access Point Application, from the taxpayer's approach and the features of the application.
  
- IV. **Update from Technology Sub-Committee**
  - Ms. Delapasse gave a brief update on the sub-committee's work. The sub-committee is looking into the streamlined pricing structures in order to consider participating in the registration process of the streamlined program. Will provide an update at the next meeting on their findings.
  
- V. **Update from the Uniform Local Sales Tax Board on Uniformity (ULSTB)**
  - Executive Director, Roger Bergeron gave an update to the Commission members.
  - The Board can promote uniformity, simplicity and efficiency but cannot mandate.

- The Board is in the process of starting a Voluntary Disclosure Program (VDA). A Notice of Intent has been issued and a hearing is scheduled for January 28, 2019.
- Similarly the Board will be the single administrator for a taxpayer to request a refund claim from multiple parishes. The Board will not be the deciding factor of whether the refund is granted or not.
- The Board will also issue Private Letter Rulings (PLRs) and Policy Statements to taxpayers with issues involving two or more parishes. PLRs are binding, subject to judicial review by either party.
- The ULSTB is currently working in conjunction with the Uniform Electronic Local Return and Remittance Advisory Council (UELRRAC) on gathering rates and exemption information from the parishes.

**VI. Update on Direct Marketer Registrations by LDR**

- Ms. Jumper gave an update on the number of direct marketer registrations that have been received so far.
- LDR has reviewed 94 applications to date and have approximately 100 pending registrations. Ms. Theriot asked to know the number of filers currently. Ms. Jumper will supply that information to the local collectors of the parishes. Ms. Hymel will supply an email list of collectors to Ms. Jumper.
- A handout was provided of a summary of Sales and Use Tax Collections

**VII. Discussion:**

- a) **Newell Normand, Sheriff & Ex-Officio Tax Collector for the Parish of Jefferson v. Walmart.com USA, LLC Decision**
  - A Decision was issued affirming of the district court's decision in Jefferson Parish stating that Walmart.com is a dealer and is required to collect sales tax on behalf of third party retailers selling on their marketplace.
  - The Commission will continue holding on the matter as appeals are expected and will likely be filed soon. Ms. Theriot stated that the appeal has been filed as of January 9, 2019.
- b) **Marketplace Facilitator Legislation**
  - Luke Morris of LDR gave an update on proposed legislation that has been discussed previously by the Commission and will likely be filed in the upcoming Regular Legislative Session. This legislation would require marketplace facilitators to collect sales tax on behalf of its marketplace sellers. Ms. Theriot and Ms. Hymel expressed an interest in the locals being included in discussions on the drafting of the legislation. Luke Morris and Secretary Robinson answered that the draft is going to be presented to the Commission for consideration once drafted. Ms. Hymel and Ms. Theriot were both invited to attend the internal meeting of LDR on drafting the legislation.

**VIII. Other Business**

- Next meeting date is scheduled for February 14, 2019

**IX. Public Comment**

- No public comment

**X. Adjournment**

- Meeting was adjourned at approximately 2:51 PM.